UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

| CITIBANK, N.A, AS TRUSTEE |) |
|----------------------------------|--------------------------------------|
| Plaintiff, |)) |
| v. |) Civil Action No. 4:05-CV-40045-FDS |
| JOHN P. PHELAN, WENDY M. PHELAN, |)) |
| THE UNITED STATES OF AMERICA, |) |
| O'CALLIGHAN CONSTRUCTION |) |
| COMPANY AND THE |) |
| COMMONWEALTH OF |) |
| MASSACHUSETTS DEPARTMENT OF |) |
| REVENUE |) |
| |) |
| Defendants, and |) |
| , |) |
| DAVID LA BRIE, |) |
| , |) |
| Defendant and Cross-claimant |) |

NOTICE OF APPEARANCE OF WILLIAM M. PALMER, ESQ.

AS COUNSEL FOR DEFENDANT AND CROSS-CLAIMAINT DAVID LA BRIE

William M. Palmer, Esq., now appears as counsel for Mr. La Brie in this matter.

Respectfully submitted,

/S/

William M. Palmer, Esq.

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Tel.: (617) 524-7490 Fax.: (617) 523-5194

ATTORNEY FOR DEFENDANT AND CROSS-CLAIMAINT DAVID LA BRIE

Date: May 9, 2005

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WILLIAM M. PALMER

| I hereby certify that a true and accurate copy of this document was served by first class mail this 9 th day of May on David M. Rosen, Esq.; Harmon Law Offices, P.C.; 150 California Str | |
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| Newton, MA; 02458. | |
| /S/ | |

DATED